

EXHIBIT H

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August 7, 2007

VIA HAND

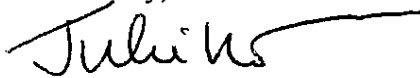
David Vanderpool, Esq.
Office of Seymour I. Hurwitz
19 West 44th Street
New York, NY 10036

RE: 1551 ST. NICHOLAS AVE AND 272 SHERMAN AVE, NEW YORK

Dear Mr. Vanderpool:

We hereby reject your tender as it is past the close of business on August 7, 2007.

Sincerely,

A handwritten signature in black ink, appearing to read "Julie Ko", with a long horizontal flourish extending to the right.

Julie Ko, Esq.